

CHARITY REGISTRATION NUMBER: 1097074

Bilal Masjid Trust (Greenford)
Unaudited Financial Statements
1 January 2020

THE ZAK PARTNERSHIP LIMITED

Chartered Accountants
20 Ashfield Road
Leicester
Leicestershire
LE2 1LA

Bilal Masjid Trust (Greenford)

Financial Statements

Year ended 1 January 2020

	Page
Trustees' annual report	1
Statement of financial activities	4
Statement of financial position	5
Notes to the financial statements	6
The following pages do not form part of the financial statements	
Detailed statement of financial activities	13
Notes to the detailed statement of financial activities	15

Bilal Masjid Trust (Greenford)

Trustees' Annual Report

Year ended 1 January 2020

The trustees present their report and the unaudited financial statements of the charity for the year ended 1 January 2020.

Reference and administrative details

Registered charity name Bilal Masjid Trust (Greenford)

Charity registration number 1097074

Principal office 82-86 Horsenden Lane North
Greenford
Middlesex
UB6 7QH

The trustees

Mr Salah Uddin Opel
Mr Mohamed Ijaz Khan
Mr Mohammad Arshad
Mr Abdul Wahab
Mr Sharjeel Ahmar

Company secretary Mohamed Ijaz Khan

Accountants The Zak Partnership Limited
Chartered Accountants
20 Ashfield Road
Leicester
Leicestershire
LE2 1LA

Bilal Masjid Trust (Greenford)

Trustees' Annual Report *(continued)*

Year ended 1 January 2020

Structure, governance and management

The trustees present their report with the financial statements of the charity for the year ended 01 January 2020. The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom.

During the current financial year, the refurbishment work continued and should be finished towards the latter part of the year. Major refurbishment work has nearly finished and only the final finishing is left. All the middle walls have been removed and ladies' section has been finalised at the rear end of the Mosque. A separate entrance and wadu facility have been made for ladies.

The mosque has been equipped with CCTV camera, fire safety equipment and remote powered skylight. Few final modifications are required in the premises such as construction of the Mimbar, laying the new carpet etc.

Fridays- it is the showcase of our week. We continue to have variety of visiting Imams and scholars every week who deliver speeches on relevant subjects that are applicable to everyone. We aim to ensure that those attending in large numbers fully benefit from the Friday talks. This has been well received by our general public and we continue to receive positive feedback in this regard.

The Madrasah has continued to progress, and we will be starting a new class for young children over age 14 to 18 during weekdays madrassah from January 2020 term. We have total 110 students in the weekday Madrassah and 30 in weekend girls-only madrassah. During the year we have continued to organise events such as regular religious talks & seminars with guest speakers, regular charity and fundraising events for special causes, football and cricket sessions for the youth and interfaith programmes such as open days and hosting school visits.

The month of Ramadhan is always one of the highlights of the year, unlike all previous years, this year we performed tarawih prayers in our mosque as the capacity has increased due to refurbishment. This saved mosque's fund which we used to hire a hall during Ramadan timings. We continued to provide meals for the local homeless, vulnerable and needy persons.

Bilal Masjid Trust (Greenford)

Trustees' Annual Report *(continued)*

Year ended 1 January 2020

Objectives and activities

We continue to focus on the aims and objectives of the charity, all the above activities are in line with the aims of the charity as outlined in the constitution (Point C).

Significant activities

- Part time Islamic education for children between the ages of 5 and 16 years for children
- Congregational prayers
- Sadaqah collection and distribution
- Marriage counselling provided by our religious scholars
- Advice and counselling

Volunteers

Most of the charity's activities involve volunteers in the delivery of its activities. We are, as always, grateful to these volunteers in making the activities of our centre a spiritual and pleasant experience for the public.

Achievements and performance

One of our main achievements in this current year, is that we have helped and supported local communities in Northolt and Rayners Lane area. Like previous year we have continued our support in the areas such as Greenford Central & Gurnell Grove, where we arranged the Friday prayer facility throughout the year. We have also supported Northolt Islamic Centre in raising finances for their building construction.

Financial review

Donations from the public and cash raised from fund raising events continue to be the source of the Charity's general fund to meet on-going and future projects and activities. Sound financial management and generous support of volunteers continues to be the cornerstone of the charity. We have implemented Xero accounting software in the organisation to keep our accounting records up to date.

Risk Management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The Trustees have examined the major strategic, business and operational risks which the charity faces and confirm that the systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

The trustees' annual report was approved on 14 October 2020 and signed on behalf of the board of trustees by:



Mr Sharjeel Ahmar
Trustee

Bilal Masjid Trust (Greenford)

Statement of Financial Activities

Year ended 1 January 2020

		Unrestricted funds £	2020 Restricted funds £	Total funds £	2019 Total funds £
	Note				
Income and endowments					
Donations	4	157,183	3,454	160,637	269,976
Madrassah fees		31,772	—	31,772	—
Total income		<u>188,955</u>	<u>3,454</u>	<u>192,409</u>	<u>269,976</u>
Expenditure					
Sadaqa distribution	5	—	2,950	2,950	2,050
Madrassah expenses	6	23,972	—	23,972	22,027
Expenditure on charitable activities	7,8	92,916	—	92,916	74,118
Total expenditure		<u>116,888</u>	<u>2,950</u>	<u>119,838</u>	<u>98,195</u>
Net income and net movement in funds		<u>72,067</u>	<u>504</u>	<u>72,571</u>	<u>171,781</u>
Reconciliation of funds					
Total funds brought forward		651,440	867	652,307	480,527
Total funds carried forward		<u>723,507</u>	<u>1,371</u>	<u>724,878</u>	<u>652,308</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

Bilal Masjid Trust (Greenford)

Statement of Financial Position

1 January 2020

	Note	2020 £	£	2019 £
Fixed assets				
Tangible fixed assets	12		690,950	537,060
Current assets				
Debtors	13	54,075		45,000
Cash at bank and in hand		42,879		145,399
		96,954		190,399
Creditors: amounts falling due within one year	14	63,026		75,151
Net current assets			33,928	115,248
Total assets less current liabilities			724,878	652,308
Net assets			724,878	652,308
Funds of the charity				
Restricted funds			1,371	867
Unrestricted funds			723,507	651,440
Total charity funds	15		724,878	652,308

These financial statements were approved by the board of trustees and authorised for issue on 14 October 2020, and are signed on behalf of the board by:



Mr Sharjeel Ahmar
Trustee

The notes on pages 6 to 11 form part of these financial statements.

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements

Year ended 1 January 2020

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 82-86 Horsenden Lane North, Greenford, Middlesex, UB6 7QH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements *(continued)*

Year ended 1 January 2020

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements (continued)

Year ended 1 January 2020

3. Accounting policies (continued)

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and Fittings	- 25% straight line
Office equipment	- 25% straight line

4. Donations

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations and collections	77,204	—	77,204
Friday collections	61,156	—	61,156
Other miscellaneous income	3,780	—	3,780
Sadaqa receipts	—	3,454	3,454
Income- Standing Order	13,843	—	13,843
Income- Advertisement	1,000	—	1,000
Sales- Membership fees	200	—	200
Madrasah income			
Madrasah fees	31,772	—	31,772
	<u>188,955</u>	<u>3,454</u>	<u>192,409</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations and collections	196,901	—	196,901
Friday collections	47,203	—	47,203
Other miscellaneous income	8,999	—	8,999
Sadaqa receipts	—	3,378	3,378
Madrasah income			
Madrasah fees	13,495	—	13,495
	<u>266,598</u>	<u>3,378</u>	<u>269,976</u>

5. Costs of raising donations and legacies

	Restricted Funds £	Total Funds 2020 £	Restricted Funds £	Total Funds 2019 £
Sadaqa distribution	<u>2,950</u>	<u>2,950</u>	<u>2,050</u>	<u>2,050</u>

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements *(continued)*

Year ended 1 January 2020

6. Madrassah expenses

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Wages - Madrassah	23,872	23,872	19,820	19,820
Books for madrassah	100	100	2,207	2,207
	<u>23,972</u>	<u>23,972</u>	<u>22,027</u>	<u>22,027</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Charitable activities	92,916	92,916	74,118	74,118

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2020 £	Total fund 2019 £
Charitable activities	92,916	92,916	74,118

9. Net income

Net income is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	870	225

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2020 £	2019 £
Wages – Masjid	42,045	39,381
Wages – Madrassah	23,872	19,820
Casual wages	4,528	–
Social security costs	–	2,502
	<u>70,445</u>	<u>61,703</u>

The average head count of employees during the year was 7 (2019: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2020 No.	2019 No.
Number of staff	7	10

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

11. Trustee remuneration and expenses

None of the trustees received any remuneration during the year.

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements *(continued)*

Year ended 1 January 2020

12. Tangible fixed assets

	Land and buildings £	Fixtures and fittings £	Equipment £	Refurbishment costs £	Total £
Cost					
At 2 January 2019	506,966	7,279	900	30,000	545,145
Additions	—	—	9,660	145,100	154,760
At 1 January 2020	<u>506,966</u>	<u>7,279</u>	<u>10,560</u>	<u>175,100</u>	<u>699,905</u>
Depreciation					
At 2 January 2019	—	7,279	806	—	8,085
Charge for the year	—	—	870	—	870
At 1 January 2020	<u>—</u>	<u>7,279</u>	<u>1,676</u>	<u>—</u>	<u>8,955</u>
Carrying amount					
At 1 January 2020	<u>506,966</u>	<u>—</u>	<u>8,884</u>	<u>175,100</u>	<u>690,950</u>
At 1 January 2019	<u>506,966</u>	<u>—</u>	<u>94</u>	<u>30,000</u>	<u>537,060</u>

13. Debtors

	2020 £	2019 £
Trade debtors	9,075	—
Other debtors	45,000	45,000
	<u>54,075</u>	<u>45,000</u>

14. Creditors: amounts falling due within one year

	2020 £	2019 £
Bank loans and overdrafts	55	—
Trade creditors	712	—
Accruals and deferred income	1,000	1,000
Social security and other taxes	934	422
Net wages	6,324	613
Pension fund	—	113
Qarza Hasna	54,001	73,003
	<u>63,026</u>	<u>75,151</u>

Bilal Masjid Trust (Greenford)

Notes to the Financial Statements *(continued)*

Year ended 1 January 2020

15. Analysis of charitable funds

Unrestricted funds

	At 2 January 2019 £	Income £	Expenditure £	At 1 January 2020 £
General funds	651,440	188,955	(116,888)	723,507
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	At 2 January 2018 £	Income £	Expenditure £	At 1 January 2019 £
General funds	480,988	266,598	(96,146)	651,440
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Restricted funds

	At 2 January 2019 £	Income £	Expenditure £	At 1 January 2020 £
Restricted Fund 1 - desc in a/cs	867	3,454	(2,950)	1,371
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

	At 2 January 2018 £	Income £	Expenditure £	At 1 January 2019 £
Restricted Fund 1 - desc in a/cs	(461)	3,378	(2,050)	867
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Bilal Masjid Trust (Greenford)

Management Information

Year ended 1 January 2020

The following pages do not form part of the financial statements.

Bilal Masjid Trust (Greenford)
Detailed Statement of Financial Activities
Year ended 1 January 2020

	2020 £	2019 £
Income and endowments		
Donations		
Donations and collections	77,204	196,901
Friday collections	61,156	47,203
Other miscellaneous income	3,780	8,999
Sadaqa receipts	3,454	3,378
Income- Standing Order	13,843	—
Income- Advertisement	1,000	—
Sales- Membership fees	200	—
Madrassah fees	31,772	13,495
	<u>192,409</u>	<u>269,976</u>
 Total income	 <u><u>192,409</u></u>	 <u><u>269,976</u></u>

Bilal Masjid Trust (Greenford)

Detailed Statement of Financial Activities *(continued)*

Year ended 1 January 2020

	2020 £	2019 £
Expenditure		
Costs of raising donations and legacies		
Sadaqa distribution	2,950	2,050
	<hr/>	<hr/>
Costs of other trading activities		
Wages - Madrassah	23,872	19,820
Books for madrassah	100	2,207
	<hr/>	<hr/>
	23,972	22,027
	<hr/>	<hr/>
Expenditure on charitable activities		
Wages and salaries	46,573	39,381
Employer's NIC	—	2,502
Guest expenses	5,771	—
Rent	11,800	5,069
Rates and water	2,026	2,067
Light and heat	3,007	2,545
Repairs and maintenance	3,943	199
Insurance	2,315	2,998
Sundry expenses	479	—
Volunteer expenses	420	—
Hall hire	6,214	—
Event costs	786	—
Professional fees	2,759	10,520
Telephone	425	330
Fund raising expenses	1,000	—
Accountancy fees	1,500	—
Depreciation	870	225
Postage and stationery	442	868
Entertaining	—	77
Bank charges	470	—
Travel and subsistence	362	1,543
Cleaning	1,754	5,794
	<hr/>	<hr/>
	92,916	74,118
	<hr/>	<hr/>
Total expenditure	119,838	98,195
	<hr/>	<hr/>
Net income	72,571	171,781
	<hr/>	<hr/>